## ABSTRACT

The present invention provides an optical compensation plate having an optical compensation layer in which cracks occurring due to an applied pressure is suppressed. By applying a curable adhesive agent onto at least one surface of the optical compensation layer and curing the adhesive, an anti-cracking layer is formed directly on the surface of the optical compensation layer. The occurrence of cracks in the optical compensation layer can be prevented by this anti-cracking layer. The optical compensation layer preferably is a layer having a cholesteric structure, and the constituent material thereof is preferably a non-liquid crystal polymer formed by polymerizing aligned liquid crystal monomers or an aligned liquid crystal polymer.

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